5300

Signature

Signature >

Application for Determination for Defined Benefit Plan For Pension Plans Other Than Money Purchase Plans

This Form is Open to Public Inspection

File in Duplicate

nter	nal R	evenue Service (Under Sections 401(a), 414(j) and 501(a)	of the internal Revenue Code of	1 1334)	1 1110 111	Duplicate	
l.	(a)	Name, address and ZIP code of employer		2 Em	Employer's identification number .		
					ness code number ((see instructions)	
		Telephone number ▶	· ()				
	(b)	Name, address and ZIP code of plan administrator, if other than employer			incorporated or bus	iness commenced	
	 -			5 Em	ployer's taxable y	ear ends	
	(c)	Administrator's identification number ►	Telephone number	<u> </u>)		
5		ermination requested for:					
		(i) ☐ Initial qualification—date plan adopted ▶					
		Were employees who are interested parties given the req					
		If this application involves a merger or consolidation with	h another plan, enter the er	nploye	r identification n	umber(s) and	
		the plan number(s) of such other plan(s) ▶					
7		e of entity: (a) ☐ Corporation (b) ☐ Subchapter S cor ☐ Tax exempt organization (f) ☐ Other (specify) ►	poration (c) Sole proprieto	r (d)) Partnership		
3	(a)	Name of Plan	(b) Plan number ▶	(с) Plan year ends	>	
	•		(d) Is this a Keogh (H.R. 1		<u> </u>	L L	
			(e) If "Yes," is an owner-er	nployee	e in the plan?	Yes No	
•	(a)	If this is an adoption of a master or prototype plan (other than Keogh)	, enter name of such plan		(b) Opinion lette	r serial number	
	(c)	If this is not an adoption of a master or prototype plan, is ment patterned after and substantially the same as another	s the plan and trust (or custoer plan and trust (or custodial	dial ac	count) agree- nt) agreement		
		which conforms to the participation and vesting standard of 1974 and on which a favorable determination or opinio If "Yes," see specific instructions.	s of the Employee Retirement	Incom	e Security Act] Yes 🔲 No	
10	(a)	Type of plan: (i) Fixed benefit	(b) Does plan provide for v	ariable	benefits?	Yes No	
	` .	(ii) Unit benefit (iii) Flat benefit	If "Yes," check appropriate	riate bo	ox to indicate typ	oe.	
		(iv) ☐ Other (specify) ►	(i) Cost of living	(ii)	Asset fluctua	tion	
			(iii) Other (specify)	>			
11	Effe	ctive date of plan	13 Date plan was communic How communicated ▶	cated to	o employees 🕨 .		
14	(2)	Indicate the general eligibility requirements for participati		e the	Section and	GOVERNMENT	
.+	(a)	section and page number of plan or trust where each prov		'	page number	USE ONLY	
			ervice (number of years) >				
) Minimum age (specify) ►				
		(ii) industrial compression comp) Maximum age (specify) ►				
		()					
	/h\	(iv) ☐ Other job class (specify) ►		¬ No			
	(0)	If "No," explain ►					
	(-)	Does the plan recognize service only with this employer?		□ No			
	(c)	If "No," explain ►					
15	Cov	erage of plan at (give date)			Number		
		er here the number of self-employed individuals >					
	(a)	Total employed (if a Keogh plan, include all self-employed	d individuals). See specific in	struc-			
		tions for item 23(c)					
	(b)	Exclusions under plan (do not count an employee more	than once):				
		(i) Minimum age or years of service required (specify)	>				
		(ii) Employees included in collective bargaining (see spe					
		(iii) Nonresident aliens who receive no earned income fro					
	(c)	Total exclusions, sum of (b)(i) through (iii)					
	(d)	Employees not excluded by statute, (a) less (c)	<u></u>				
Ų	nder	penalties of perjury, I declare that I have examined this application, includi	ng accompanying statements, and to the	best of	my knowledge and beli	ef it is true, correct	
and	comp	ete.					

Date >

	(Section references are to the Internal Revenue Code)	Section and page number	GOVERNMENT USE ONLY
15	Coverage (continued):		
	(e) Ineligible under plan on account of (do not count an employee included in (b)):		
	(i) Minimum pay		
	(ii) Hourly-paid	•	
	(iii) Maximum age		
	(iv) Other (specify) ►		
	(f) Employees ineligible, sum of (e)(i) through (iv)		
	(g) Employees eligible to participate, line (d) less line (f)		
	(i) Percent of nonexcluded employees who are participating, (h) ÷ (d)	%	
	Complete (j) only if (i) is less than 70% and complete (k) only if (j) is 70% or more		
	(j) Percent of nonexcluded employees who are eligible to participate, (g) ÷ (d)	%	
	(k) Percent of eligible employees who are participating (h) + (g)	<u>%</u>	
	If (i) and (j) are less than 70% or (k) is less than 80%, see instructions		
	(1) Total number of participants, include certain retired and terminated employees, see instructions .		
16	Employee contributions:	<u>o</u>	
	(a) Are mandatory contributions limited to 6% or less?		
	(b) Are voluntary contributions limited to 10% of compensation for all qualified		
	plans?	-	
	(c) Are benefits unaffected by forfeitures?		
17	Employer contributions: (a) Full amount (b) Balance necessary		
	(c) Are employer contributions reduced by forfeitures?		
18	Integration:		
-0	Is this plan integrated with Social Security or Railroad Retirement?		
	If "Yes," see specific instructions.	<i> </i>	
19	Vesting:		
	(a) Vesting Schedule—Check the appropriate box to indicate the vesting provisions of the pla	n:	
	(i) ☐ Full and immediate(ii) ☐ Full vesting after 10 years of service		
	(iii) 5- to 15-year vesting, i.e., 25% after 5 years of service, 5% additional for each	of	
	the next 5 years, then 10% additional for each of the next 5 years		
	(iv) Rule of 45 (see section 411(a)(2)(C))		
	(v) For each year of service, commencing with the 4th such year, vesting not less than 40% after 4 ye	ars	
	of service, 5% additional for each of the next 2 years, and 10% additional for each of the next 5 years.	rs	
	(vi) ☐ Other (specify) ►		
	(b) If how (a)(v) or (vi) was checked, check whether you include the following	0	
	years of service under the vesting provisions of the plan:		
	(i) Years of service before age 22		
	(ii) Years of service for a period during which the employee declined to con-		
	tribute to plan requiring employee contributions		
	(iii) Years of service during which the employer did not maintain the plan or a		
	predecessor plan		
	(v) Years of service excluded under section 411(a)(4)(E)		
	(vi) Years of service described in section 411(a)(4)(F)		
 20	Administration:		
	(a) Type of funding entity: (i) Trust (iii) Non-trusteed		
	(ii) Custodial account (iv) Trust with insurance contrac	l l	
	If you checked (i) or (ii), enter date executed ▶		
	(b) Enter name and identifying number of fiduciary (trustee or custodian), if any ▶	1	
		ł	
	and the state of t		
	(c) Enter name and identifying number of fund (trust or custodial account), if any ▶		

Administration (continued): (a) Does trust agreement prohibit reversion of funds to the employer? (b) If borrowing on insurance contracts is permitted, is it on a pro-rata basis and only for payment of premiums? (c) If Puerfo Rican trust, does it qualify for tax exemption under the lews of Puerfo Rican (a) Normal retirement age is ▶ State years of service required ▶ (b) Benefits (c) Normal retirement age is ▶ State years of service required ▶ (c) If benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service! (ii) Is only service as a common-law employee recognized? (ii) Is only service as a common-law employee recognized? (ii) Is only service as a common-law employee recognized? (ii) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (iii) If the plan defers compensation generated increases until compensation in creases sufficiently, does plan provide for early retirement, are benefits limited to vested interest? (iv) If the plan defers compensation generated increases until compensation in creases sufficiently, does plan provide for increases of benefits of at least \$10 permonth? (iv) If the plan defers compensation generated increases until compensation in creases sufficiently, does plan provide for increases of benefits of at least \$10 permonth. (iv) If the plan defers compensation generated increases until control to retire the plan provide and sufficient to retire the plan (2) that the open provide is of benefits age to retire the plan provide to retirement the control to the plan provide and sufficient to retirement and survivor benefit under the plan? (iv) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit under the plan? (iv) Does the plan provide that the payment of benefits except for retirement, disability or termination of amployment or, in case of self-employed individuols, after age \$19/3! (iv) Does the plan provide for a d	Fori	n 53	00–(10–75)				Page 3
(d) Does true plane prohibit reversion of funds to the employer? (e) If borrowing on insurance contracts is permitted, is it on a pro-rata basis and only for payment of premiums? (7) If Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, and the laws of Puerto Rican trust. (a) Renefit at normal retirement age is ► (b) Benefits are measured by years of service— (i) Is only service as a common-law employee recognized? (d) Are benefits computed on the basis of total compensation? (e) If I' No.''s es especific instructions. (e) Early retirement age is ► (f) Benefit at early retirement age is ► (g) If employer's consent is required for early retirement, are benefits limited to verted interest? (h) Does the plan provide for determining an employee's accrused benefits of at least \$10 per month? (ii) If participants may withdraw their contributions or earnings, may such withdraw all be made without forfetting vested benefits based on employer contributions? (iv) If participants may withdraw their contributions or earnings, may such withdraw all be made without forfetting vested benefits based on employer contributions? (iv) If participants may withdraw their contributions or earnings, may such withdraw all be made without forfetting vested benefits based on employer contributions? (iv) If participants and the participant team the estimated to the same or greater benefit as if the plan had durinished? (iv) If participant on Contributions or earnings, may such withdraw all be made without forfeting vested benefits based on employer contributions? (iv) If participant on Contributions or participant to participant to entribution of participant on contributions or participant on contr				Ves	No		GOVERNMENT
(e) If borrowing on insurance contracts is permitted, is it on a pro-rata basis and only for payment of premiuma? (f) If Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rican trust, does it qualify the puerto Rican (i) is only service as a common-law employee recognized? (d) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶ (g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued serief? (ii) If praticipants may withdraw their contributions or earnings, may such withdraw alb be made without forfeiting vested benefits based on employer contributions? (k) Is duplicants and withdraw their contributions or earnings, may such withdraw alb be made without forfeiting vested benefits based on employer contributions? (k) Is duplicants on the entire youn re-entry into the plan prohibited? (i) If not case of a merger or consolidation with another plan or transfer of assets or labilities to another jan, will each participant be entitled to the same or greater benefits as if the plan had terminated? (n) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unders participant or earlier of age 65 or year in which occurs the 10th anniversary of the year in which participant to realize a feel of age 65 or year in which coccurs the 10th anniversary of the year in which participant to realize a realize of age 65 or year in which the participant or year	20	Adn	ninistration (continued):			page number	USE UNLT
only for payment of premiums? (f) If Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rico? 21 Benefits: (a) Normal retirement age is ▶ State years of service required ▶ (b) Benefit at normal retirement age is ▶ (c) If benefits are measured by years of service— (i) A ret he years of service for eligibility purposes included in credited service? (ii) Is only service as a common-law employee recognized? (d) Ret benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶ (f) Benefit at early retirement age is ▶ State years of service required ▶ (g) If employer's consent is required for early retirement, are benefits! limited to vested interest? (i) If he plan defers compensation generated increases until compensation in per month? (ii) If participants may withdraw their contributions or earnings, may such withdraw als he made without forleting wested benefits hased on employee contributions? (ii) Is duplication of benefits upon re-entry into the plan provide for increases of developed or transfer of assets or ilabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (m) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of anoutive benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan provide for gayment of anoutive benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan provide for (2) the close of the plan year in which occurs the 10th anoneversary of the year in which participant commence of the remain elects otherwise? (p) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence mother than the payment of benefits of the benefits are limited to— (c) Dese the plan provide for a death benefit		(d)	Does trust agreement prohibit reversion of funds to the employer?	ļ			
anly for payment of premiums? (f) If Puerto Rican trust, does it qualify for tax exemption under the laws of Puerto Rico? 21 Benefits: (a) Normal retirement age is ▶ State years of service required ▶ (b) Benefit at normal retirement age is ▶ (c) If benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service? (ii) Is only service as a common-law employee recognized? (iii) Is only service as a common-law employee recognized? (iii) Is only service as a common-law employee recognized? (iv) If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶ (f) Benefit at early retirement age is P (f) Benefit at early retirement and a benefit at early retirement		(e)	If borrowing on insurance contracts is permitted, is it on a pro-rata basis and	ļ			
Puerto Rico? Banefits Denefit at normal retirement age is State years of service required Denefit at normal retirement age is State years of service required Denefit at normal retirement age is Denefit years of service Denefit years of service Denefit years of service as a common-law employee recognized? (i) Is only service as a common-law employee recognized? (ii) Is only service as a common-law employee recognized? (ii) Is only service as a common-law employee recognized? (ii) Is only service as a common-law employee recognized? (ii) Benefit at early retirement age is Denefit and it is a least \$10 per month?		٠	only for payment of premiums?	l			1
(a) Normal retirement age is ▶ State years of service required ▶ (b) Benefit at normal retirement age is ▶ (c) if benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service? (ii) Is only service as a common-law employee recognized? (d) Are benefits computed on the basis of total compensation? (f) If "No," see specific instructions. (a) Early retirement age is ▶ State years of service required ▶ (f) Benefit at early retirement age is ▶ State years of service required ▶ (f) Benefit at early retirement age is ▶ State years of service required ▶ (f) If employer's consent is required for early retirement, are benefits limited to vested interest? (b) Does the plan provide for determining an employee's accrued benefit? (f) If the plan defera compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 or creases sufficiently, does plan provide for increases of benefits of at least \$10 or creases and without foreiting vested benefits based on employer contributions? (a) If participants may withdraw their contributions or earnings, may such withdraw at be made without foreiting vested benefits based on employer contributions? (a) Is duplication of benefits upon re-entry into the plan prohibited? (i) In the case of a merger plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (b) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit under the plan? (c) Does the plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age \$9½? (c) Does the plan provide that the payment of benefits, unless the employee elects otherwise? (d) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commenece not after than the 60th day after the latest of (1) the close		(f)					
(c) If benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service! (ii) Is only service as a common-law employee recognized?. (d) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶. (f) Benefit at early retirement age is ▶ State years of service required ▶. (g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (ii) If the plan defers compensation generated increases until compensation in per month? (ii) If plan interest of the plan provide for increases of benefits of at least 3 per month? (iii) If plan interest of the plan provide for increases of benefits of at least 3 per month? (iv) Is duplication of benefits upon re-entry into the plan prohibited? (iv) Is the activation of benefits upon re-entry into the plan prohibited? (iv) Is there a disability benefit under the plan? (iv) Is there a disability benefit under the plan? (iv) Is there a disability benefit under the plan? (iv) Does the plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee clots otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee dicts otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant termination or mile expression with the employer? (p) Does the plan prohibit the assignment or alleration of benefits? (p) Does the plan prohibit divended westerned for cause? (p) Does the plan	21	Ber					
(c) If benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service? (ii) Is only service as a common-law employee recognized?. (d) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶ (f) Benefit at early retirement age is ▶ Called years of service required ▶ (g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation in creases sufficiently, does plan provide for increases of benefits of a least \$10 per month? (i) If aparticipants may withdraw their contributions or earnings, may such withdraw al be made without forfeiting wested benefits based on employer contributions? (i) Is duplication of benefits upon re-entry into the plan prohibited? (ii) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit and if the plan law termination? (ii) Is there a disability benefit under the plan? (iv) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit under the plan? (iv) Does the plan provide that the payment of benefits unless the employee elects otherwise, will commence not later than the 60th day after the latest of () The termination of employment or, in case of self-employed individuals, after age 59½? (c) Does the plan provide that the payment of benefits unless the employee elects otherwise, will commence not later than the 60th day after the latest of () The termination of employment or alienation of benefits? (b) Dess the plan provide dove the plan provide that the payment of the plan in which participant commenced participant commence with the e		(a)	Normal retirement age is ► State years of service required ►				
(c) If benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service? (ii) Is only service as a common-law employee recognized? (d) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶ (g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for interesses of benefits of at least \$10 per month? (i) If participants may withdraw their contributions or earnings, may such withdraw at be made without forfeiting vested benefits based on employer contributions? (k) is duplication of benefits upon re-entry into the plan prohibited? (i) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated in the plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated in the plan prohibited? (n) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (a) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (a) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan ager in which the participant attains the earlier of age 55 or the normal retirement age specified under		(b)	Benefit at normal retirement age is ▶				
(c) If benefits are measured by years of service— (i) Are the years of service for eligibility purposes included in credited service? (ii) Is only service as a common-law employee recognized? (d) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶ (g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for interesses of benefits of at least \$10 per month? (i) If participants may withdraw their contributions or earnings, may such withdraw at be made without forfeiting vested benefits based on employer contributions? (k) is duplication of benefits upon re-entry into the plan prohibited? (i) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated in the plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated in the plan prohibited? (n) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (a) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (a) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan ager in which the participant attains the earlier of age 55 or the normal retirement age specified under							
(ii) Is only service as a common-law employee recognized? (d) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶		(c)					
(d) Are benefits computed on the basis of total compensation? If "No," see specific instructions. (e) Early retirement age is ▶ State years of service required ▶ (f) Benefit at early retirement age is ▶ (g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 per month!* (ii) If participants may withdraw their contributions or earnings, may such withdraw al be made without forfeiting vested benefits based on employer contributions? (ii) Is deposited to the sense of a merger or consolidation with another plan prohibited? (iii) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (in) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 591/3? (p) Does the plan provide that the payment of banefits unless the employee elects otherwise, will comment at the payment of banefits and a survivor benefit and the payment of banefits and payer in which occurs the 10th anniversary of the year in which the participant commenced participation or (3) the close of the plan p(2) the close of the plan year in which occurs the 10th anniversary of the year in which the participant commenced participation or (3) the close of the plan payer in which the participant commenced participation or (3) the close of the plan payer in which the participant terminates his			(i) Are the years of service for eligibility purposes included in credited service?				
H "No," see specific instructions. (e) Early retirement age is ▶			(ii) Is only service as a common-law employee recognized?	l			
(g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 per month? (j) If participants may withdraw their contributions or earnings, may such withdraw al be made without forfeiting vested benefits based on employer contributions? (k) Is duplication of benefits upon re-entry into the plan prohibited? (l) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (m) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant atominenced participant or (3) the close of the plan year in which the participant commenced participation or (3) the close of the plan year in which the participant atominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close		(d)	•	<u> </u>			
(g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 per month? (j) If participants may withdraw their contributions or earnings, may such withdraw al be made without forfeiting vested benefits based on employer contributions? (k) Is duplication of benefits upon re-entry into the plan prohibited? (l) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (m) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant atominenced participant or (3) the close of the plan year in which the participant commenced participation or (3) the close of the plan year in which the participant atominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close of the plan year in which the participant tominenced participation or (3) the close		(e)	Early retirement age is ▶ State years of service required ▶				
(g) If employer's consent is required for early retirement, are benefits limited to vested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 per month? (ii) If participants may withdraw their contributions or earnings, may such withdraw al be made without forfeiting wested benefits based on employer contributions? (iv) is duplication of benefits upon re-entry into the plan prohibited? (iv) is duplication of benefits upon re-entry into the plan prohibited? (ii) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (iv) Is there a disability benefit under the plan? (iv) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects coals of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which here participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which the participant tommence on the plan prohibit the assignment or alienation of benefits? (b) Does the plan proclude divestment for cause? (c) Does the plan provide for a death benefit sare limited to— (i) 100 times the monthly pension or the reserve, if larger. (ii) 100 times t			Benefit at early retirement age is ▶				
wested interest? (h) Does the plan provide for determining an employee's accrued benefit? (i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 per month? (j) If participants may withdraw their contributions or earnings, may such withdraw al be made without forfeiting vested benefits based on employer contributions? (k) Is duplication of benefits upon re-entry into the plan prohibited? (i) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (m) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (p) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversar of the year in which participant commenced participants with the employer? (r) Does the plan provide for a death benefit before retirement? (r) "Yes," indicate whether such benefits are limited to— (i) "Too times the monthly pension or the reserve, if larger. (ii) The actuarial equivalent of the benefits under the plan and/or trust? (a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan? (c) Has the ea		(~)					
(i) Does the plan provide for determining an employee's accrued benefit? (ii) If the plan defers compensation generated increases until compensation in creases sufficiently, does plan provide for increases of benefits of at least \$10 per month? (iii) If participants may withdraw their contributions or earnings, may such withdrawal be made without forfeiting vested benefits based on employer contributions? (iv) Is duplication of benefits upon re-entry into the plan prohibited? (iv) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (iv) Is there a disability benefit under the plan? (iv) Is there a disability benefit under the plan? (iv) Normal form of retirement benefits is Period of the plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (v) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which cours the 10th anniversary of the year in which the participant terminates his service with the employer? (iv) Does the plan prohibit the assignment or allenation of benefits? (iv) Does the plan prohibit the assignment or allenation of benefits? (iv) Does the plan prohibit the assignment or allenation of benefits? (iv) Does the plan prohibit the assignment or allenation of benefits? (iv) Does the plan prohibit the assignment or allenation of benefits? (iv) Does the plan prohibit the assignment or allenation of benefits or the plan? (iv) The actu		(g)					
(i) If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of henefits of at least \$10 per month? (i) If participants may withdraw their contributions or earnings, may such withdraw all be made without forfeiting vested benefits based on employer contributions? (ii) Is duplication of benefits upon re-entry into the plan prohibited? (ii) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (iii) Is there a disability benefit under the plan? (iv) Is there a disability benefit under the plan? (iv) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (p) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the colose of the plan year in which participant elects otherwise, will commence a participant attains the earlier of age 65 or the rormal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which participant terminates his service with the employer? (r) Does the plan prohibit the assignment or alienation of benefits? (s) Does the plan prohibit the assignment or alienation of benefits? (iv) ☐ 100 times the monthly pension or the reserve, if larger. (ii) ☐ 10 the explain ▶ 22 Termination of plan or trust: (a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or p		/ b\		 			
al be made without forfeiting vested benefits based on employer contributions? (k) Is duplication of benefits upon re-entry into the plan prohibited? (l) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (m) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which the participant commenced participation or (3) the close of the plan year in which participant terminates his service with the employer? (r) Does the plan prohibit the assignment or alienation of benefits? (g) Does the plan provide for a death benefit before retirement? If "Yes," indicate whether such benefits are limited to— (i)		(i) [*]	If the plan defers compensation generated increases until compensation increases sufficiently, does plan provide for increases of benefits of at least \$10 per month?				
(k) Is duplication of benefits upon re-entry into the plan prohibited? (l) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (m) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan that the payment of the year in which course the 10th anniversary of the year in which participant terminates his service with the employer? (r) Does the plan provide to a death benefit second the plan provide for a death benefits are limited to— (i) 100 times the monthly pension or the reserve, if larger. (ii) 10 the actuarial equivalent of the benefits are limited to— (iii) 100 times the monthly pension or the reserve, if larger. (iii) 10 the actuarial equivalent of the benefits are limited to— (iv) 100 times the monthly pension or the reserve, if larger. (iv) 10 the catuarial equivalent of the benefits are limited to— (iv) 100 times the monthly pension or the reserve, if larger. (iv) 10 the plan or trust: (a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan? (c) Has the early termination rule been included in the plan (see section 1.401–4 (c)(1) and (2) of the locome Tax Regulati		(j)	•	1			
(i) In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or greater benefit as if the plan had terminated? (m) Is there a disability benefit under the plan? (n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan per in which the participant terminates his service with the employer? (r) Does the plan prohibit the assignment or alienation of benefits? (g) Does the plan prohibit the assignment or alienation of benefits? (g) Does the plan provide for a death benefit before retirement? If "Yes," indicate whether such benefits are limited to— (i) □ 100 times the monthly pension or the reserve, if larger. (ii) □ The actuarial equivalent of the benefits accrued to the date of death. (iii) □ Other explain ▶			=		<u></u>		
(n) Normal form of retirement benefits is ▶ (o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which participant commenced participation or (3) the close of the plan year in which participant terminates his service with the employer? (r) Does the plan prohibit the assignment or alienation of benefits? (r) Does the plan provide for a death benefit before retirement? (r) □ 100 times the monthly pension or the reserve, if larger. (ii) □ 100 times the monthly pension or the reserve, if larger. (iii) □ 100 times the monthly pension or the reserve, if larger. (iii) □ 100 times the monthly pension or the reserve, if larger. (iii) □ 100 times the monthly pension or the reserve, if larger. (iii) □ 100 times the monthly pension or the reserve, if larger. (iii) □ 100 times the monthly pension or the reserve, if larger. (iii) □ 100 times the monthly pension or the reserve, if larger. (iii) □ 100 times the monthly pension or the plan and/or trust? (a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan? (c) Has the early termination rule been included in the plan (see section 1.401–4 (c)(1) and (2) of the Income Tax Regulations)?		(k) (l)	In the case of a merger or consolidation with another plan or transfer of assets or liabilities to another plan, will each participant be entitled to the same or				
(o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise?		(m)) Is there a disability benefit under the plan?	700000			
(o) If plan provides for payment of annuity benefits, does the plan provide a joint and survivor benefit unless participant elects otherwise? (p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which the participant terminates his service with the employe? (r) Does the plan prohibit the assignment or alienation of benefits? (g) Does the plan proclude divestment for cause? (t) Does the plan provide for a death benefit before retirement? If "Yes," indicate whether such benefits are limited to— (i) □ 100 times the monthly pension or the reserve, if larger. (ii) □ The actuarial equivalent of the benefits accrued to the date of death. (iii) □ Other explain ▶		(n)	Normal form of retirement benefits is				
and survivor benefit unless participant elects otherwise?							
(p) Does plan prohibit distribution of benefits except for retirement, disability or termination of employment or, in case of self-employed individuals, after age 59½? (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which the participant terminates his service with the employer? (r) Does the plan prohibit the assignment or alienation of benefits? (s) Does the plan provide for a death benefit before retirement? If "Yes," indicate whether such benefits are limited to— (i) □ 100 times the monthly pension or the reserve, if larger. (ii) □ The actuarial equivalent of the benefits accrued to the date of death. (iii) □ Other explain ▶		(0)	If plan provides for payment of annuity benefits, does the plan provide a joint	<i>\\\\\\\</i>			
termination of employment or, in case of self-employed individuals, after age 59½?			· · ·				
age 59½? . (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which participant terminates his service with the employer?		(p)					
 (q) Does the plan provide that the payment of benefits, unless the employee elects otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which the participant terminates his service with the employer?							
otherwise, will commence not later than the 60th day after the lates to f(1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which the participant terminates his service with the employer?			age 59½?	7777777	<i>7777771</i>		
(s) Does the plan preclude divestment for cause?			otherwise, will commence not later than the 60th day after the latest of (1) the close of the plan year in which the participant attains the earlier of age 65 or the normal retirement age specified under the plan, (2) the close of the plan year in which occurs the 10th anniversary of the year in which participant commenced participation or (3) the close of the plan year in which the participant terminates his service with the employer?				
(t) Does the plan provide for a death benefit before retirement?							
If "Yes," indicate whether such benefits are limited to— (i)				 			
(i) ☐ 100 times the monthly pension or the reserve, if larger. (ii) ☐ The actuarial equivalent of the benefits accrued to the date of death. (iii) ☐ Other explain ►		(t)					
(ii) ☐ The actuarial equivalent of the benefits accrued to the date of death. (iii) ☐ Other explain ▶							
(iii) Other explain 22 Termination of plan or trust: (a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan?							
22 Termination of plan or trust: (a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan?							
(a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan?			(iii) ☐ Other explain ►				1
(a) Is there a provision in the plan for terminating the plan and/or trust? (b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan?							
(b) Are the participants' rights to benefits under the plan nonforfeitable upon termination or partial termination of the plan?	22		·				
termination or partial termination of the plan?							
(c) Has the early termination rule been included in the plan (see section 1.401–4 (c)(1) and (2) of the Income Tax Regulations)?		(b)					
(c)(1) and (2) of the Income Tax Regulations)?					 		
(c)(1) and (2) of the Income Tax Regulations)?		(c)					
THE CAME OF THE PROPERTY OF TH		2.45	(c)(1) and (2) of the Income Tax Regulations)?				

			Yes	No	GOVERNMENT USE ONLY
23		cellaneous:			• • • • • • • • • • • • • • • • • • • •
	• •	Has power of attorney been submitted with the application (or previously submitted?)			
		Have you completed and attached Form 5302?			
	(c)	Is the adopting employer a member of a controlled group of corporations or under commonly			
		controlled trades or businesses?	<i>7///////</i>		
		If "Yes," see specific instructions.			
	(d)	Is any issue relating to the qualification of this plan or exemption of the trust currently pending			
		before the Internal Revenue Service, the Department of Labor, the Pension Benefit Guaranty		////////	
		Corporation or any Court?			
		If "Yes," attach explanation.		oto h	
	(e)	Other qualified plans—Enter for each other qualified plan you maintain (do not include plans that	t were e	stab-	
		lished under union-negotiated agreements that involved other employers):			
		(i) Name of plan ►			
		(ii) Type of plan ►			
		(iii) Rate of employer contribution, if fixed ►			
		(v) Number of participants >			
24	In t	the case of a request on an initial qualification, have the following documents been included with	Yes	No	
24		application as required by instructions:			
		Copies of all instruments constituting the plan or joinder agreement?	<i>411111111</i>	.,,,,,,,,,	
	• •	Copies of trust indentures or group annuity contracts?			
		Specimen copy of each type of individual insurance contract?			
		Balance sheet of the trust or custodial account?			
		Statement of receipts and disbursements of the trust or custodial account?			
		Evidence that retirement benefits were the subject of good faith bargaining between employee			
	(.,	representatives and employer(s)?			
	(g)	Specimen copy of formal announcement containing detailed description to employees?			
		A detailed description of all methods, factors and assumptions used in determining costs or			
	(·· /	actual experience under the plan (including any loading, contingency reserves, or special factors,			
		and the basis of any insured costs or liabilities involved therein) explaining their source and			
		application in detail to permit ready analysis and verification?			
	(i)	Actuarial report?			
25	In t	the case of a request involving an amendment, after initial qualification, have the following docu-			
	me	nts been included:			
	(a)	A copy of the amendment(s)?			
	(b)	A description of the amendment covering the items changed and an explanation of the provi-			
		sions before and after the amendment?			
		Balance sheet of the trust or custodial account?	<u> </u>		
	(d)	Statement of receipts and disbursements of the trust or custodial account?			
		A completely restated plan? *			
	(f)	A working copy of the plan in which there has been incorporated all of the previous amendments			
		representing the provisions of the plan as currently in effect? *			
	(g)	Copies of all amendments adopted since the date of the last determination letter for which no			
		determination letter has been issued by the Internal Revenue Service? *			:
		Specimen copy of formal announcement containing description to employees?			
	* 1	f plan is being amended for the first time to conform to the participation and vesting standards of t	he Emp	loyee	
	F	Retirement Income Security Act of 1974, or if the plan has been amended at least three times sinc tated plan was submitted, one of the documents specified under (e) or (f) must be attached.	e the la	21.16.	
If :		item in 24 or 25 is answered "No." please explain.			